

# Form EST-80

VA Dept of Taxation  
3101027 4/04

## Virginia Estate Tax Return



### IMPORTANT

A copy of the federal estate tax return,  
Form 706, must be filed with this return.

- A Resident Return ☐
- B Non resident Return ☐
- C Alien Return ☐
- D Amended Return ☐
- E Amended - Fed Audit ☐
- F Extension - Filing ☐
- G Extension - Payment ☐
- H IRC 6166 Extension ☐

Decedent's Name \_\_\_\_\_  
Social Security Number \_\_\_\_\_  
Domicile at Date of Death \_\_\_\_\_  
Date of Death \_\_\_\_\_  
Personal Representative \_\_\_\_\_  
Address \_\_\_\_\_

Official use only

Amount Received \_\_\_\_\_

Date Received \_\_\_\_\_

1. Total gross estate (from Line 1, Form 706) ..... 1. \_\_\_\_\_
2. Allowable deductions (from Line 2, Form 706) ..... 2. \_\_\_\_\_
3. Taxable Estate (Line 1 less Line 2) ..... 3. \_\_\_\_\_
4. Adjusted taxable gifts made by decedent after December 31, 1976 (from Line 4, Form 706) ..... 4. \_\_\_\_\_
5. Add Lines 3 and 4 ..... 5. \_\_\_\_\_
6. Virginia Estate Tax (Use Tax Table or Line 12 of Federal Form 706 whichever is less) ..... 6. \_\_\_\_\_

#### Resident Return (Box A above)

7. If Box A above is checked, enter value of real and tangible personal property included in Line 1 located outside Virginia. .... 7. \_\_\_\_\_
- 7a. Divide Line 7 by Line 1 (Enter % two places past decimal) ..... 7a. \_\_\_\_\_ %  
Example: 47.35%
- 7b. Multiply Line 7a by Line 6 ..... 7b. \_\_\_\_\_
- 7c. Death taxes paid to other states (do not include penalty or interest) ..... 7c. \_\_\_\_\_
- 7d. Enter lesser of Line 7b or Line 7c ..... 7d. \_\_\_\_\_
8. Virginia Estate Tax (Virginia Residents) Line 6 less Line 7d ..... 8. \_\_\_\_\_

#### Nonresident or Alien Return (Box B or C above)

9. If Box B or C above is checked, enter value of property included in Line 1 located in Virginia ..... 9. \_\_\_\_\_
- 9a. Divide Line 9 by Line 1 (Enter % two places past decimal) ..... 9a. \_\_\_\_\_ %  
Example: 47.35%
- 9b. Virginia Estate tax (Non-Residents) Multiply Line 6 by Line 9a ..... 9b. \_\_\_\_\_
10. Generation skipping tax - 5 % of the gross GST tax from Form 706GS(T) or 100% of the allowable state tax credit from Form 706GS(D) ..... 10. \_\_\_\_\_
11. Total tax (sum of Lines 8, 9b and 10) ..... 11. \_\_\_\_\_
12. Payments:
  - Extension Payments ..... 12a. \_\_\_\_\_
  - Other Payments ..... 12b. \_\_\_\_\_
  - Less Previous Refunds ..... 12c. \_\_\_\_\_
- Total Payment Credits (Line 12a +12b -12c) ..... 12. \_\_\_\_\_
13. Tax due (Line 11 less Line 12. Do not enter an amount less than zero) ..... 13. \_\_\_\_\_
14. Penalty, if applicable (see instructions) ..... 14. \_\_\_\_\_
15. Interest, if applicable (see instructions) ..... 15. \_\_\_\_\_
16. Total tax, penalty and interest due ( Line 13 + 14 +15) ..... 16. \_\_\_\_\_
17. Overpayment (if Line 12 is larger than Line 11, enter overpayment) ..... 17. \_\_\_\_\_

Under penalty of law, I declare that I have examined this return and, to the best of my knowledge and belief, is a true, correct and complete return.

Signature of personal representative

Date

Telephone Number

Signature of preparer if other than personal representative

Address

Date

Telephone Number

## FILING REQUIREMENTS

Code of Virginia § 58.1-900 et seq. imposes the Estate Tax in an amount equal to the maximum amount of the credit for state death taxes allowable under Section 2011 of the Internal Revenue Code **as it existed on January 1, 1978**. If a federal return is required to be filed, a Virginia return must also be filed even if there is no tax due. For information or assistance with completing Form EST-80, contact Virginia

Department of Taxation at (804) 367-8031. Additional information can also be obtained from Title 23 Virginia Administrative Code (VAC) 10-300-10 through 10-300-90. Mail the return to **Virginia Department of Taxation, Processing Operations, P. O. Box 1500, Richmond, VA 23218-1500**. The filing threshold amounts are shown below.

DATE OF DEATH	GROSS VALUE EXCEEDING	DATE OF DEATH	GROSS VALUE EXCEEDING
Through December 31, 1997	\$600,000	January 1, 2002 --December 31, 2003	\$1,000,000
January 1, 1998 --December 31, 1998	\$625,000	January 1, 2004 --December 31, 2005	\$1,500,000
January 1, 1999 --December 31, 1999	\$650,000	January 1, 2006 --December 31, 2008	\$2,000,000
January 1, 2000 --December 31, 2001	\$675,000	January 1, 2009 --December 31, 2009	\$3,500,000

## FORM INSTRUCTIONS

Check appropriate box in the upper left hand corner of the return. Fill in Decedent's Name, SSN, Date of Death and State of Domicile at Date of Death. Fill in the name and address of the Personal Representative to whom all correspondence will be addressed. A continuation sheet may be attached if there are more than one.

- Line 1 From Line 1, Federal Form 706  
 Line 2 From Line 2, Federal Form 706  
 Line 3 Line 1 less Line 2  
 Line 4 From Line 4, Federal Form 706  
 Line 5 Line 3 plus Line 4  
 Line 6 Use Tax Table (below) or line 12 of Federal Form 706 whichever is less to compute VA Estate Tax  
 Line 7 If Box A is checked, enter value of the Virginia resident's real and tangible personal property located outside of Virginia.  
 Line 7a Divide Line 7 by Line 1 (compute percentage two places to the right of the decimal) Example: 47.35%.  
 Line 7b Multiply Line 7a by Line 6 (maximum Tax credit allowed to be paid to other states)  
 Line 7c Enter amount of estate tax actually paid to other states. Do not include penalty or interest. Credits for Estate Taxes paid to another state must be documented -- attach a copy of the other state's closing letter certifying the amount of tax paid or a copy of the tax return filed in the other state(s).  
 Line 7d Enter the Lesser of Line 7b or Line 7c

- Line 8 Line 6 less Line 7d. This is the amount of estate tax due to the Commonwealth of Virginia for Virginia residents.  
 Line 9 If Box B is checked, enter value of nonresident's real and tangible personal property located in Virginia. If Box C is checked, enter value of alien decedent's real and tangible/intangible personal property located in Virginia.  
 Line 9a Divide Line 9 by Line 1 (compute percentage two places to the right of the decimal point). Example: 47.35%  
 Line 9b Multiply Line 6 by Line 9a  
 Line 10 Generation skipping tax (see Line 10, p.1)  
 Line 11 Add Lines 8, 9, 10  
 Line 12a Enter amount of extension payments made with extension request.  
 Line 12b Enter amount of other payments made  
 Line 12c Enter the amount of refunds issued  
 Line 12 Line 12a + Line 12b - Line 12c  
 Line 13 Line 11 less Line 12 (do not enter an amount less than zero)  
 Line 14 Penalty. If payment is made after the due date or extended due date (for payment), add 5% of Line 11.  
 Line 15 Compute interest, as established below, for all payments not made by the original due date.  
 Line 16 Add lines 13, 14 and 15  
 Line 17 If line 12 is larger than line 11, enter refund amount.

### Adjusted Taxable Estate Worksheet

1. Taxable estate (Line 3, Form EST-80)	_____
2. Adjustment	_____ 60,000
3. Adjusted taxable estate (Subtract line 2 from Line 1). Use this amount to compute tax from Tax Table below.	_____

### Tax Table — Virginia Estate Tax

Based on Adjusted Taxable Estate (Line 3 - Form EST-80 less \$60,000)

(1)	(2)	(3)	(4)	(1)	(2)	(3)	(4)
Adjusted Taxable Estate		Credit on Amount in Column (1)	Rate of Credit on excess over amount in Column (1)	Adjusted Taxable Estate		Credit on Amount in Column (1)	Rate of Credit on excess over amount in Column (1)
equal to or more than	less than			equal to or more than	less than		
0	40,000	0		2,540,000	3,040,000	146,800	8.8%
40,000	90,000	0	0.8%	3,040,000	3,540,000	190,800	9.6%
90,000	140,000	400	1.6%	3,540,000	4,040,000	238,800	10.4%
140,000	240,000	1,200	2.4%	4,040,000	5,040,000	290,800	11.2%
240,000	440,000	3,600	3.2%	5,040,000	6,040,000	402,800	12.0%
440,000	640,000	10,000	4.0%	6,040,000	7,040,000	522,800	12.8%
640,000	840,000	18,000	4.8%	7,040,000	8,040,000	650,800	13.6%
840,000	1,040,000	27,600	5.6%	8,040,000	9,040,000	786,800	14.4%
1,040,000	1,540,000	38,800	6.4%	9,040,000	10,040,000	930,800	15.2%
1,540,000	2,040,000	70,800	7.2%	10,040,000	-----	1,082,800	16.0%
2,040,000	2,540,000	106,800	8.0%				

## PENALTY AND INTEREST

The penalty for late payment of the tax is 5% of the tax due on Line 13 of the return. There is no penalty for late filing. Interest is accrued on the tax owed, from the due date through the date tax is paid. In accordance with § 58.1-15 of the Code of

Virginia, interest is assessed at the federal underpayment rate established by the Internal Revenue Service, plus 2%.

## EXTENSIONS

Virginia law allows an extension of time for filing Form EST-80 and/or paying the tax due only if a federal extension has been granted. The Department of Taxation accepts any extension granted by the Internal Revenue Service, as long as a true copy of the approved federal extension is attached to the Virginia return when filed. If a federal extension is requested for filing only, the Virginia tax is still due to be paid within nine months from the date of death. To pay the tax (estimated payment),

use Form EST-80, check Box F and enter amount of tax on line 16, leave lines 1-15 blank. If the tax is not paid by the due date, penalty and interest will be assessed. Estates requesting a payment extension under Internal Revenue Code § 6166 must attach a copy of the letter requesting such extension and check Box H on page 1. Interest on the Virginia Estate Tax under this extension will NOT be reduced to correspond with the Internal Revenue Service.

## AMENDED RETURNS

If filing an amended return to report changes to the original return, check Box D and attach a copy of the amended Federal Form 706. If this return is requesting a refund,

include federal acceptance. To file an amended return due to a federal change, check Box E and attach a copy of the federal audit.

## IMPORTANT

A COPY OF THE FEDERAL ESTATE TAX RETURN, FORM 706 MUST BE FILED WITH THIS RETURN. Be sure to include all schedules and continuation pages, approved payment extensions and/or a copy of the letter to the IRS requesting an

extension under Section 6166 of the Internal Revenue Code. Do not include a copy of the will nor copies of real and personal property appraisals. This information will be requested if needed.